

SECOND REGULAR SESSION

# SENATE BILL NO. 883

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR DEMPSEY.

Read 1st time February 3, 2010, and ordered printed.

TERRY L. SPIELER, Secretary.

4828S.02I

## AN ACT

To repeal section 94.270, RSMo, and to enact in lieu thereof one new section relating to license taxes imposed by certain cities.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 94.270, RSMo, is repealed and one new section enacted  
2 in lieu thereof, to be known as section 94.270, to read as follows:

94.270. 1. The mayor and board of aldermen shall have power and  
2 authority to regulate and to license and to levy and collect a license tax on  
3 auctioneers, druggists, hawkers, peddlers, banks, brokers, pawnbrokers,  
4 merchants of all kinds, grocers, confectioners, restaurants, butchers, taverns,  
5 hotels, public boardinghouses, billiard and pool tables and other tables, bowling  
6 alleys, lumber dealers, real estate agents, loan companies, loan agents, public  
7 buildings, public halls, opera houses, concerts, photographers, bill posters, artists,  
8 agents, porters, public lecturers, public meetings, circuses and shows, for parades  
9 and exhibitions, moving picture shows, horse or cattle dealers, patent right  
10 dealers, stockyards, inspectors, gaugers, mercantile agents, gas companies,  
11 insurance companies, insurance agents, express companies, and express agents,  
12 telegraph companies, light, power and water companies, telephone companies,  
13 manufacturing and other corporations or institutions, automobile agencies, and  
14 dealers, public garages, automobile repair shops or both combined, dealers in  
15 automobile accessories, gasoline filling stations, soft drink stands, ice cream  
16 stands, ice cream and soft drink stands combined, soda fountains, street railroad  
17 cars, omnibuses, drays, transfer and all other vehicles, traveling and auction  
18 stores, plumbers, and all other business, trades and avocations whatsoever, and  
19 fix the rate of carriage of persons, drayage and cartage of property; and to license,

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

20 tax, regulate and suppress ordinaries, money brokers, money changers,  
21 intelligence and employment offices and agencies, public masquerades, balls,  
22 street exhibitions, dance houses, fortune tellers, pistol galleries, corn doctors,  
23 private venereal hospitals, museums, menageries, equestrian performances,  
24 horoscopic views, telescopic views, lung testers, muscle developers, magnifying  
25 glasses, ten pin alleys, ball alleys, billiard tables, pool tables and other tables,  
26 theatrical or other exhibitions, boxing and sparring exhibitions, shows and  
27 amusements, tipping houses, and sales of unclaimed goods by express companies  
28 or common carriers, auto wrecking shops and junk dealers; to license, tax and  
29 regulate hackmen, draymen, omnibus drivers, porters and all others pursuing like  
30 occupations, with or without vehicles, and to prescribe their compensation; and  
31 to regulate, license and restrain runners for steamboats, cars, and public houses;  
32 and to license ferries, and to regulate the same and the landing thereof within  
33 the limits of the city, and to license and tax auto liveries, auto drays and jitneys.

34         2. Notwithstanding any other law to the contrary, no city of the fourth  
35 classification with more than eight hundred but less than nine hundred  
36 inhabitants and located in any county with a charter form of government and  
37 with more than one million inhabitants shall levy or collect a license fee on hotels  
38 or motels in an amount in excess of twenty-seven dollars per room per year. No  
39 hotel or motel in such city shall be required to pay a license fee in excess of such  
40 amount, and any license fee in such city that exceeds the limitations of this  
41 subsection shall be automatically reduced to comply with this subsection.

42         3. Notwithstanding any other law to the contrary, no city of the fourth  
43 classification with more than four thousand one hundred but less than four  
44 thousand two hundred inhabitants and located in any county with a charter form  
45 of government and with more than one million inhabitants shall levy or collect  
46 a license fee on hotels or motels in an amount in excess of thirteen dollars and  
47 fifty cents per room per year. No hotel or motel in such city shall be required to  
48 pay a license fee in excess of such amount, and any license fee in such city that  
49 exceeds the limitations of this subsection shall be automatically reduced to  
50 comply with this subsection.

51         4. Notwithstanding any other law to the contrary, on or after January 1,  
52 2006, no city of the fourth classification with more than fifty-one thousand three  
53 hundred and eighty but less than fifty-one thousand four hundred inhabitants  
54 and located in any county with a charter form of government and with more than  
55 two hundred eighty thousand but less than two hundred eighty-five thousand or

56 no city of the fourth classification with more than fifty-one thousand but fewer  
57 than fifty-two thousand inhabitants and located in any county with a charter  
58 form of government and with more than two hundred eighty thousand but less  
59 than two hundred eighty-five thousand shall levy or collect a license fee on hotels  
60 or motels in an amount in excess of [one thousand dollars per year] **five percent**  
61 **of such hotels' or motels' gross revenue.** No hotel or motel in such city shall  
62 be required to pay a license fee in excess of such amount, and any license fee in  
63 such city that exceeds the limitation of this subsection shall be automatically  
64 reduced to comply with this subsection.

65         5. Any city **imposing a license fee authorized** under subsection 4 of  
66 this section [may increase a hotel and motel license tax by five percent per year  
67 but the total tax levied under this section shall not exceed one-eighth of one  
68 percent of such hotels' or motels' gross revenue] **shall be prohibited from**  
69 **imposing any other tax, on charges paid by any person for rooms or**  
70 **accommodations paid by transient guests of hotels and motels in such**  
71 **city, which may now or hereafter be authorized by law.**

72         6. Any city under subsections 1, 2, and 3 of this section may increase a  
73 hotel and motel license tax by five percent per year but the total tax levied under  
74 this section shall not exceed the greater of:

- 75         (1) One-eighth of one percent of such hotels' or motels' gross revenue; or  
76         (2) The business license tax rate for such hotel or motel on May 1, 2005.

77         7. The provisions of subsection 6 of this section shall not apply to any tax  
78 levied by a city when the revenue from such tax is restricted for use to a project  
79 from which bonds are outstanding as of May 1, 2005.

✓  
Copy